



REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)

CIN NO: L51109WB1982PLC034759

Date: 13.11.2025

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001

To,
The Secretary,
The Calcutta Stock Exchange Ltd,
7, Lyons Range,
Kolkata – 700001

Scrip Code: 543208

Scrip Code: 012169

Security ID: REGIS

Dear Sir/Madam,

Sub: Outcome of the Board Meeting of the board held on 13th November 2025.

Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their meeting held on today i.e. Thursday 13th November 2025 at the Registered Office of the Company and transacted the following major businesses:

1.) Considered and approved Un-audited financial results for the quarter and half year ended as on **30th September, 2025**.

The board meeting commenced at 04:00 PM and concluded at 04:30 PM

Please take the above intimation in your records.

Thanking You.

Yours Faithfully,

For, REGIS INDUSTRIES LIMITED

CHANDRAKANT
GOVINDBHAI PARMAR

Chandrakant Parmar
Director

Regis Industries Limited CIN:- L51109WB1982PLC034759 Regd. Office: 2, Barretto Lane, Kolkata - 700069 Email:- bhartiabachatlimited@yahoo.com							
Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2025							
Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	Year Ended 31 Mar 2025
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	54.50	281.66	405.95	336.17	1,041.50	1,614.29
(b)	Other Income	12.03	17.99	2.10	30.02	2.29	55.75
	Total Income from Operations (Net)	66.53	299.65	408.05	366.18	1,043.79	1,670.04
2	EXPENSES						
(a)	Cost of material consumed	60.91	139.82	399.94	200.73	1,060.01	1,669.55
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	1.38	1.38	1.38	2.76	2.76	5.52
(d)	Finance Costs	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.21	5.27	1.91	5.48	9.51	28.43
	Total Expenses	62.50	146.47	403.23	208.97	1,072.28	1,703.50
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	4.03	153.19	4.82	157.21	(28.49)	(33.45)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	4.03	153.19	4.82	157.21	(28.49)	(33.45)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	4.03	153.19	4.82	157.21	(28.49)	(33.45)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7 ± 8)	4.03	153.19	4.82	157.21	(28.49)	(33.45)
10	Paid-up equity share capital (Face Value of Rs.1/- each)	2,581.14	1,720.76	1,720.76	2,581.14	1,720.76	1,720.76
11	Other Equity	-	-	-	-	-	895.72
12	Earnings Per Share (of Rs. 1/- each) (not annualised):						
	(a) Basic	0.00	0.09	0.00	0.06	(0.02)	(0.02)
	(b) Diluted	0.00	0.09	0.00	0.06	(0.02)	(0.02)

Regis Industries Limited

CIN:- L51109WB1982PLC034759

Regd. Office: 2, Barretto Lane, Kolkata - 700069

Email:- bhartiabachatlimited@yahoo.com

(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2025	As at 31st March, 2025
Particulars		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	-	-
	Loans	349.72	321.88
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	349.72	321.88
2	Current assets		
	Inventories	2,011.23	2,180.96
	Financial assets		-
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	7.22	4.78
	Bank balances other than Cash and Cash equivalents above	0.20	-
	Loans, Current	-	-
	Other financial assets	361.40	66.10
	Other current assets	45.09	44.87
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	2,425.14	2,296.71
	TOTAL - ASSETS	2,774.86	2,618.60
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	2,581.14	1,720.76
	Other equity	192.55	895.72
	Sub-total - Shareholders' funds	2,773.69	2,616.48
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	0.04	0.04
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	0.04	0.04
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	1.13	2.08
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	1.13	2.08
	TOTAL - EQUITY AND LIABILITIES	2,774.86	2,618.60

Regis Industries Limited

CIN:- L51109WB1982PLC034759
Regd. Office: 2, Barretto Lane, Kolkata - 700069
Email:- bhartiabachatlimited@yahoo.com

Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2025
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board
For, Regis Industries Limited

CHANDRAKANT
GOVINDBHAI
PARMAR

Chandrakant Parmar
Wholtime Director

Place : Kolkata

Date : 13th November, 2025

Regis Industries Limited

CIN:- L51109WB1982PLC034759

Regd. Office: 2, Barretto Lane, Kolkata - 700069

Email:- bhartiabachatlimited@yahoo.com

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2025	30.09.2024
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	157.21	28.49
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	157.21	28.49
Movement in Working Capital :		
Increase/(decrease) in Inventory	169.73	552.23
Increase/(decrease) in Trade receivables	-	-
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	0.95	0.15
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	295.52	51.77
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	30.47	529.11
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments / withdrawl in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	27.84	408.00
Net Cash Flow from Investing Activities(B)	27.84	408.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	-	-
Net increase/(decrease) in cash & cash equivalents(A+B+C)	2.64	937.11
Cash and Cash equivalents (Opening Balance)	4.78	940.18
Cash and Cash equivalents (Closing Balance)	7.42	3.07

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

SD/-
CA Amit Shah
Partner
M.No. 126337
Place : Vadodara
Date : 13.11.2025

For and on Behalf of the Board
For, Regis Industries Limited

CHANDRAKANT
GOVINDBHAI PARMAR

Chandrakant Parmar
Wholetime Director

Place: Kolkata
Date : 13.11.2025



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Regis Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Regis Industries Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. The limited review of the unaudited financial results for the quarter ended June 30, 2025, included in the Statement, was carried out by RISHI SEKHRI AND ASSOCIATES, Firm Registration No.128216W, who had expressed an unmodified conclusion on those financial results vide their report dated 25-7-2025. Our review report is solely based on the financial results for the current quarter and half year ended September 30, 2025.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W


CA Amit Shah
Partner
M. No. 126337
Place: Vadodara
Date: 13.11.2025
UDIN: 25126337BMLIFZ6385

